

**38th Judicial District Attorney  
Cameron Parish, Louisiana  
State of Louisiana**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**



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## REPORT OF INDEPENDENT AUDITOR

The Honorable Jennifer Jones  
District Attorney for the 38<sup>th</sup> Judicial District  
Cameron Parish District Attorney's Office  
Cameron, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the 38<sup>th</sup> Judicial District Attorney as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the 38<sup>th</sup> Judicial District Attorney's basic financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes



The CPA, Never Underestimate The Value. <sup>SM</sup>





evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinions**

In my opinion, except for the effects related to the failure to implement GASB 68 Accounting and Financial Reporting for Pensions disclosed in the Other Matters section below, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the 38<sup>th</sup> Judicial District Attorney of Cameron, Louisiana, as of December 31, 2016, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Auditing Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

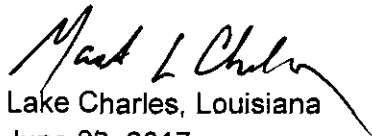
Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information

Management did not adopt GASB 68 Accounting and Financial Reporting for Pensions--An Amendment of GASB Statement No 27 because those liabilities and disclosures are recorded in the accounting records of other entities.



### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated June 22, 2017, on my consideration of the 38<sup>th</sup> Judicial District Attorney of Cameron, Louisiana's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District Attorney of Cameron's internal control over financial reporting and compliance.

  
Lake Charles, Louisiana  
June 22, 2017



## BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)





**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Statement of Net Position  
December 31, 2016**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b><u>ASSETS</u></b>	
Cash	\$ 410,032
Receivables	
Commissions on fines and forfeitures	<u>4,900</u>
<u>Total Assets</u>	<u><u>414,932</u></u>
 <b><u>LIABILITIES</u></b>	
Accounts payable	-
Payroll tax benefits payable	948
Due to other agencies	<u>11,149</u>
<u>Total Liabilities</u>	12,097
 <b><u>NET POSITION</u></b>	
Net investment in capital assets	-
Unrestricted	<u>402,835</u>
<u>Total Net Position</u>	<u><u>\$ 414,932</u></u>

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2016**

Activities	Expenses	Program Revenues		Net (Expenses) Revenues and Change in Net Position
		Charges for Services	Grants and Contributions	Governmental Activities
Governmental Activities				
Judicial system	\$ 486,769	\$ 271,821	\$ 332,916	\$ 117,968
Total governmental activities	<u>\$ 486,769</u>	<u>\$ 271,821</u>	<u>\$ 332,916</u>	<u>117,968</u>
General Revenues				
Interest and investment earnings				17
Miscellaneous				<u>3,409</u>
Total general revenues				<u>3,426</u>
Change in net position				121,394
Net position - January 1, 2016				<u>281,441</u>
Net position - December 31, 2016				<u>\$ 402,835</u>

The accompanying notes are an integral part of the basic financial statements.



## FUND FINANCIAL STATEMENTS



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Balance Sheet - Governmental Funds  
December 31, 2016**

	<u>GENERAL</u>	<u>SPECIAL REVENUE FUND IV-D</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>ASSETS</b>			
Cash	\$ 399,966	\$ 10,066	\$ 410,032
Receivables:			
Commissions on fines and forfeitures	4,900	-	4,900
<u>Total assets</u>	<u>\$ 404,866</u>	<u>\$ 10,066</u>	<u>\$ 414,932</u>
 <b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Payroll tax benefits payable	948	-	948
Due to other agencies	1,083	10,066	11,149
<u>Total liabilities</u>	<u>2,031</u>	<u>10,066</u>	<u>12,097</u>
 <b>FUND BALANCES</b>			
Unrestricted	402,835	-	402,835
<u>Total fund balances</u>	<u>402,835</u>	<u>-</u>	<u>402,835</u>
 <u>Total liabilities and fund balances</u>	<u>\$ 404,866</u>	<u>\$ 10,066</u>	<u>\$ 414,932</u>

The accompanying notes are an integral part of the basic financial statements.





**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
Reconciliation of the Governmental Funds' Balance Sheet  
To the Statement of Net Position  
December 31, 2016**

Total fund balances for governmental funds at December 31, 2016		\$	402,835
Cost of capital assets at December 31, 2016	\$	-	
Less: Accumulated depreciation as of December 31, 2016		<u>-</u>	<u>-</u>
Net position at December 31, 2016			<u><u>\$ 402,835</u></u>

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2016**

	<u>GENERAL</u>	<u>OTHER FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>			
Commissions on fines & bond forfeitures	\$ 271,821	\$ -	\$ 271,821
Intergovernmental			
State grants	-	14,077	14,077
On-behalf payments			
Parish Government	176,809	-	176,809
State	142,030	-	142,030
Miscellaneous			
Interest income	17	-	17
Other income	3,409	-	3,409
<u>Total revenues</u>	<u>594,086</u>	<u>14,077</u>	<u>608,163</u>
<b>EXPENDITURES</b>			
Judicial			
Personal and contracted services	376,672	-	376,672
Assessments and contributions	9,000	-	9,000
Legal and other fees	16,603	-	16,603
Drug court/pre-trial	48,253	-	48,253
Continuing education/library	6,101	-	6,101
Other services and charges	3,813	14,077	17,890
<u>Total expenditures</u>	<u>460,442</u>	<u>14,077</u>	<u>474,519</u>

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)**  
**Governmental Funds**  
**For the Year Ended December 31, 2016**

	<u>GENERAL</u>	<u>OTHER FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 133,644	\$ -	\$ 133,644
OTHER FINANCING SOURCES (USES)			
Operating transfers in/out	(12,250)	-	(12,250)
<u>Total other financing sources (uses)</u>	(12,250)	-	(12,250)
NET CHANGE IN FUND BALANCES	121,394	-	121,394
FUND BALANCES, beginning of year	281,441	-	281,441
FUND BALANCES, end of year	<u>\$ 402,835</u>	<u>\$ -</u>	<u>\$ 402,835</u>

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund  
Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2016**

Total net change in fund balances for the year ended December 31, 2016, per Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 121,394
Adjustments	<u>-</u>
Total change in net position for the year ended December 31, 2016, per Statement of Activities	<u><u>\$ 121,394</u></u>

The accompanying notes are an integral part of the basic financial statements.





**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
Statement of Fiduciary Net Position  
Agency Fund  
December 31, 2016**

**ASSETS**

Cash	\$ 18,216
Due from others	<u>29,816</u>
<u>Total assets</u>	<u><u>\$ 48,032</u></u>

**LIABILITIES**

Due to other funds	\$ 12,249
Due to others	<u>35,783</u>
<u>Total liabilities</u>	<u><u>\$ 48,032</u></u>

The accompanying notes are an integral part of the basic financial statements.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The District Attorney of Cameron Parish, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parents' obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

**A. FINANCIAL REPORTING ENTITY**

The Cameron Parish District Attorney is an independently elected official and is legally separate from the Cameron Parish Government. As the governing authority of the parish, for reporting purposes, the Cameron Parish Government is the financial reporting entity for Cameron Parish.

The financial reporting entity consists of (a) the primary government (Parish Government) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Cameron Parish District Attorney is not a component unit of the Cameron Parish Government due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the parish government.
3. The reporting entity's financial statements are not misleading.

**B. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Cameron Parish District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June, 1999.

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Cameron Parish District Attorney. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Notes to Financial Statements  
December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Continued)**

goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The Cameron Parish District Attorney uses funds to report on its financial position and the results of its operation. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and 30 percent of the bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Fund

The Special Revenue Fund consists of the IV-D Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with the Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.





**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Notes to Financial Statements  
December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF PRESENTATION (Continued)**

**Fiduciary Funds**

**Bond Forfeiture Fund**

The purpose of the bond forfeiture fund is to collect funds from the bonding company and to then distribute these funds to the Criminal Court Fund, Public Defender's Office, Cameron Sheriff's Office and the District Attorney's Office. The funds distributed to the District Attorney's office are used for training purposes.

**Victims Assistance Fund**

The purpose of the victim's assistance fund is to provide educational material, counseling, medical expenses and miscellaneous expenses incurred by victims of crimes.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the "economic resources" measurement focus as defined in Item b below. In the fund financial statements, the "current financial resources" measurement focus is used:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)**

- b. The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position, and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, including grants, entitlements, and shared revenues, are recognized as soon as they are both measureable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt, which is recognized when due.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. CAPITAL ASSETS**

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures, and office equipment	5 years
Vehicles	5 years

The Cameron Parish District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. At the end of the year, there were no capital assets held by the District Attorney's office. Gain is recorded for assets disposed in the current year.

The Cameron Parish District Attorney has no infrastructure asset expenditures.

**E. BUDGETS AND BUDGETARY ACCOUNTING**

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund was adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. CASH AND INVESTMENTS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

**G. ACCUMULATED COMPENSATED ABSENCES**

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

**H. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

**I. OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The Cameron Parish District Attorney does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.





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Cameron Parish, Louisiana**

**Notes to Financial Statements  
December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, government fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. EQUITY CLASSIFICATIONS (Continued)**

2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors—the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the District Attorney's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Cameron Parish District Attorney's policy to use externally restricted resources first, then unrestricted resources—committed, assigned and unassigned—in order as needed.

The Cameron Parish District Attorney considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending.

Additionally, the District Attorney would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - CASH AND INVESTMENTS**

At December 31, 2016, the carrying amount of the District Attorney's deposits was \$427,948, and the bank balances were \$413,208. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balances</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3<sup>rd</sup> Party Bank</u>	<u>Amount Not Collateralized or Insured</u>
Demand deposit accounts				
Iberiabank	\$ 387,328	\$ 250,000	\$ -	\$ 137,328
Time and savings accounts				
Iberiabank	25,460	-	-	25,460
City Savings	<u>420</u>	<u>420</u>	<u>-</u>	<u>-</u>
<u>Totals</u>	<u>\$ 413,208</u>	<u>\$ 250,420</u>	<u>\$ -</u>	<u>\$ 162,788</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 3 – DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units at December 31, 2016 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Cameron Parish Sheriff	\$ 4,900	\$ -
<u>Totals</u>	<u>\$ 4,900</u>	<u>\$ -</u>

**NOTE 4 – DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at December 31, 2016 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 12,250	\$ -
Agency Fund	<u>-</u>	<u>12,250</u>
<u>Totals</u>	<u>\$ 12,250</u>	<u>\$ 12,250</u>

The amounts due from/to other funds are for short-term loans.





**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 5 – CAPITAL ASSETS**

There are no capital assets or depreciation activity, as of and for the year ended December 31, 2016, for the Cameron Parish District Attorney.

**NOTE 6 – PENSION PLAN**

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Cameron Parish Police Jury, are members of the Louisiana District Attorneys' Retirement System. All other employees of the District Attorney participate, if they qualify, in the Cameron Parish Government's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling 1-225-343-0171.

**NOTE 7 – OTHER AGREEMENTS**

Louisiana Revised Statute 16:6 mandates the Parish Government to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of her official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

**NOTE 8 – RESTRICTED NET POSITION**

The net position of the Special Revenue Fund is reserved for \$10,066, which are the unexpended IV-D funds on hand.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**

**Notes to Financial Statements**  
**December 31, 2016**

**NOTE 9 – ON-BEHALF PAYMENTS**

Several employees of the Cameron Parish District Attorney receive payments directly from the Cameron Parish Government and the State of Louisiana for salaries and payroll taxes. Salaries and payroll taxes paid to these employees include \$127,533 from the Cameron Parish Government and \$142,030 from the State. The Cameron Parish Government also pays fringe benefits on behalf of certain employees of the Cameron Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$38,243 for health insurance and \$2,303 for retirement benefits.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 22, 2017, which is the date the financial statements were available to be issued. As of June 22, 2017, there were no subsequent events noted.

**NOTE 11 – FUND BALANCE**

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balance are detailed according to balance classification and fund (details on next page).



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Notes to Financial Statements  
December 31, 2016**

**NOTE 11 – FUND BALANCE (Continued)**

	General Fund	Special Revenue Fund IV-D
	<u>                    </u>	<u>                    </u>
Fund Balance:		
Nonspendable:	\$            -	\$            -
Restricted:		
Grants	-	-
Committed:	-	-
Assigned:	-	-
Unassigned:	<u>402,835</u>	<u>-</u>
Total Fund Balances	<u><u>\$    402,835</u></u>	<u><u>\$            -</u></u>



## REQUIRED SUPPLEMENTARY INFORMATION





**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Schedules of Revenues, Expenditures, and Changes in Fund Balance**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b><u>REVENUES</u></b>				
Commissions on fines and bond forfeitures	\$ 152,235	\$ 275,000	\$ 271,821	\$ (3,179)
Intergovernmental				
Parish Government reimbursements	-	9,000	8,730	(270)
On-behalf payments				
Parish Government	-	165,000	168,079	3,079
State	-	145,000	142,030	(2,970)
State grants	-	-	-	-
Miscellaneous				
Interest earned	-	20	17	(3)
Other	188,566	5,000	3,409	(1,591)
<u>Total revenues</u>	<u>340,801</u>	<u>599,020</u>	<u>594,086</u>	<u>(4,934)</u>
<b><u>EXPENDITURES</u></b>				
Judicial				
Personal and contracted services	319,700	328,000	376,672	(48,672)
Professional fees	8,000	8,000	16,603	(8,603)
Continuing education	5,000	500	6,101	(5,601)
Contributions	-	-	3,000	(3,000)
Repairs and maintenance	7,500	12,300	-	12,300
Insurance	13,000	11,100	732	10,368
LDAA dues assessment	6,000	12,000	6,000	6,000
Telephone	17,000	17,000	0	17,000
Travel/lodging/meals	5,200	4,100	431	3,669
Subscription/renewals	11,000	11,000	170	10,830
Office supplies/postage	14,350	14,000	2,210	11,790
(Continued)				

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Schedules of Revenues, Expenditures, and Changes in Fund Balance**  
**Budgetary Comparison Schedule**  
**General Fund (Continued)**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>EXPENDITURES</u> (continued)				
Supplies	1,000	1,000	-	1,000
Drug court	-	-	25,000	(25,000)
Pre-trial/court	-	-	23,523	(23,523)
Medical tests/drug screening	100	700	0	700
Computer software and supplies	6,000	11,000	-	11,000
<u>Total expenditures</u>	<u>413,850</u>	<u>430,700</u>	<u>460,442</u>	<u>(29,742)</u>
<u>EXCESS (DEFICIENCY OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(73,049)</u>	<u>168,320</u>	<u>133,644</u>	<u>34,676</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in (out)	-	-	(12,250)	(12,250)
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>(12,250)</u>	<u>(12,250)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>\$ (73,049)</u>	<u>\$ 168,320</u>		<u>\$ 22,426</u>
<u>FUND BALANCE</u> , beginning of year			<u>281,441</u>	
<u>FUND BALANCE</u> , end of year			<u>\$ 402,835</u>	

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Schedules of Revenues, Expenditures, and Changes in Fund Balance**  
**Budgetary Comparison Schedule**  
**Special Revenue Fund**  
**IV-D Fund**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b><u>REVENUES</u></b>				
Intergovernmental				
State grants	\$ 12,000	\$ 12,000	\$ 14,077	\$ (2,077)
<u>Total revenues</u>	<u>12,000</u>	<u>12,000</u>	<u>14,077</u>	<u>(2,077)</u>
<b><u>EXPENDITURES</u></b>				
Judicial				
Reimbursement of personal and contracted services	12,000	12,000	14,077	2,077
<u>Total expenditures</u>	<u>12,000</u>	<u>12,000</u>	<u>14,077</u>	<u>2,077</u>
<b><u>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
Operating transfers in	-	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
<b><u>FUND BALANCE</u></b> , beginning of year			-	
<b><u>FUND BALANCE</u></b> , end of year			<u>\$ -</u>	

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana  
Notes to Budgetary Comparison Schedule  
For the Year Ended December 31, 2016**

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The District Attorney prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.





OTHER SUPPLEMENTARY INFORMATION  
MAJOR GOVERNMENTAL FUNDS



### GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Balance Sheet - General Fund  
December 31, 2016**

**ASSETS**

Cash	\$ 399,966
Recivables:	
Commissions on fines and forfeitures	4,900
<u>Total assets</u>	<u>\$ 404,866</u>

**LIABILITIES**

Accounts payable	\$ -
Payroll tax benefits payable	948
Due to other agencies	1,083
<u>Total liabilities</u>	<u>2,031</u>

**FUND BALANCE**

Unrestricted	402,835
<u>Total fund balance</u>	<u>402,835</u>

<u>Total liabilities and fund balance</u>	<u>\$ 404,866</u>
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The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>		<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)		
<u>REVENUES</u>						
Commissions on fines/bond forfeitures						
Bond forfeiture fees	\$	8,000	\$	8,400	\$	400
Fines and court costs		65,000		65,160		160
DWI monthly fees		7,000		7,050		50
Pre-trial diversion fees		185,000		182,720		(2,280)
Bail bond premium fees		6,500		6,094		(406)
DPS reinstatement fees		3,500		2,397		(1,103)
Intergovernmental						
On-behalf payments						
Parish Government		165,000		168,079		3,079
State		145,000		142,030		(2,970)
Reimbursements		9,000		8,730		(270)
Miscellaneous						
Interest earned		20		17		(3)
Other		5,000		3,409		(1,591)
<u>Total revenues</u>		<u>599,020</u>		<u>594,086</u>		<u>(4,934)</u>
<u>EXPENDITURES</u>						
Judicial						
Personal and contracted services						
Salaries		233,000		324,211		(91,211)
Fringe benefits		95,000		52,461		42,539
Professional fees		8,000		16,603		(8,603)
Continuing education		500		6,101		(5,601)
Contributions		-		3,000		(3,000)
Repairs and maintenance		12,300		-		12,300

(Continued on next page)

The accompanying notes are an integral part of the basic financial statements.





**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**General Fund (Continued)**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES</u> (Continued)			
Insurance			
General liability	9,000	\$ -	\$ 9,000
Workers compensation	100	732	(632)
Retired employees group	2,000	-	2,000
LDAA assessment	12,000	6,000	6,000
Telephone	17,000	-	17,000
Travel/meals/lodging	4,100	431	3,669
Subscriptions/renewals	11,000	170	10,830
Office supplies/postage	14,000	2,210	11,790
Supplies	1,000	-	1,000
Drug court	-	25,000	(25,000)
Pre-trial/court	-	23,523	(23,523)
Miscellaneous	700	-	700
Computer software and supplies	11,000	-	11,000
<u>Total expenditures</u>	<u>430,700</u>	<u>460,442</u>	<u>(29,742)</u>
 <u>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</u>	 <u>168,320</u>	 <u>133,644</u>	 <u>34,676</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers in	-	(12,250)	(12,250)
<u>Total other financing sources</u>	<u>-</u>	<u>(12,250)</u>	<u>(12,250)</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 <u>\$ (73,049)</u>		 <u>\$ 22,426</u>
 <u>FUND BALANCE</u> , beginning of year		 <u>281,441</u>	
 <u>FUND BALANCE</u> , end of year		 <u>\$ 402,835</u>	

The accompanying notes are an integral part of the basic financial statements.



### SPECIAL REVENUE FUND

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with the Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.



**38th JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Balance Sheet - IV-D Fund  
December 31, 2016**

**ASSETS**

Cash	\$ 10,066
<u>Total assets</u>	<u>\$ 10,066</u>

**LIABILITIES**

Accounts payable	\$ -
Due to other agencies	10,066
<u>Total liabilities</u>	<u>10,066</u>

**FUND BALANCE**

Unrestricted	-
<u>Total fund balance</u>	<u>-</u>

<u>Total liabilities and fund balance</u>	<u>\$ 10,066</u>
---	------------------

The accompanying notes are an integral part of the basic financial statements.



**38th JUDICIAL DISTRICT ATTORNEY**  
**Cameron Parish, Louisiana**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**IV-D Fund**  
**For the Year Ended December 31, 2016**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Intergovernmental			
State Grants	\$ 4,507	\$ 14,077	\$ 9,570
<u>Total revenues</u>	<u>4,507</u>	<u>14,077</u>	<u>9,570</u>
<b><u>EXPENDITURES</u></b>			
Judicial			
Reimbursement of personal and contracted services	-	14,077	(14,077)
<u>Total expenditures</u>	<u>-</u>	<u>14,077</u>	<u>(14,077)</u>
<b><u>EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>4,507</u>	<u>-</u>	<u>(4,507)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>\$ 4,507</u>		<u>\$ (4,507)</u>
<b><u>FUND BALANCE</u></b> , beginning of year		-	
<b><u>FUND BALANCE</u></b> , end of year		<u>\$ -</u>	

The accompanying notes are an integral part of the basic financial statements.





## RELATED REPORTS





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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Jennifer Jones  
District Attorney for the 38<sup>th</sup> Judicial District  
Cameron Parish District Attorney's Office  
Cameron, Louisiana

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the 38<sup>th</sup> Judicial District Attorney, a component unit of the Cameron Parish Police Jury, Cameron, Louisiana as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the 38<sup>th</sup> Judicial District Attorney's basic financial statements, and have issued our report thereon dated June 22, 2017.

### Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, I do not express an opinion on the effectiveness of the District Attorney's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.





My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I considered the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as items 2016-1 and 2016-2. Other material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Lake Charles, Louisiana  
June 22, 2017



38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY OF  
CAMERON, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2016

I have audited the financial statements of the 38<sup>th</sup> Judicial District Attorney of Cameron, Louisiana as of and for the year ended December 31, 2016, and have issued my report thereon dated June 22, 2017. I conducted my audit in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2016 resulted in an unqualified opinion.

Section I – Summary of Auditor's Results

Report on Internal Control and Compliance Material to the Financial Statements

Internal control

Material weaknesses ☒ Yes ☐ No

Other conditions ☒ Yes ☐ No

Compliance

Compliance material to financial statements ☐ Yes ☒ No

(continued on next page)





38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY OF  
CAMERON, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2016  
(Continued)

Section II – Financial Statement Findings

**2016-01**

Criteria:	Effective internal control requires adequate segregation of duties among client personnel.
Condition:	Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.
Effect:	Without proper segregation of duties, errors within the financial records or fraud could go undetected.
Recommendation:	To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.
Response:	Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.

(continued on next page)



38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY OF  
CAMERON, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2016  
(Continued)

Section II – Financial Statement Findings (continued)

**2016-02**

Criteria:	<i>Deposits in excess of federally insured amounts are required by Louisiana state statute to be protected by collateral of equal market value.</i>
Condition:	Deposits in excess of federally insured amounts were not fully collateralized at year end.
Effect:	Without adequate collateral, the deposits are subject to deposit risk.
Recommendation:	Management should ensure that all deposits in excess of federally insured amounts are collateralized.
Response:	Management was aware that the combination of all the bank accounts had resulted in their total funds being in excess of the federally insured amounts; but, because of the number of accounts, they have had difficulty in keeping the combined balances of all the bank accounts under the FDIC limit. They have agreed to monitor the situation more closely, and move some funds to another financial institution if that should become necessary.



## SUPPLEMENTARY INFORMATION



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Summary of Audit Results  
Year Ended December 31, 2016**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses a modified opinion on the general purpose financial statements of the Cameron Parish District Attorney.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
3. There were material weaknesses relating to the audit of the financial statements which were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
4. No instances of noncompliance material to the financial statements of the Cameron Parish District Attorney were disclosed during the audit.
5. No separate management letter was issued.

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

See the schedule of findings (pp. 39-41)





**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Schedule of Prior Years Findings and Responses  
Year Ended December 31, 2015**

I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.

**2015-01**

Criteria:	Effective internal control requires adequate segregation of duties among client personnel.
Condition:	Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.
Effect:	Without proper segregation of duties, errors within the financial records or fraud could go undetected.
Recommendation:	To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.
Response:	Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.

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**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Schedule of Prior Years Findings and Responses  
Year Ended December 31, 2015  
(Continued)**

**2015-02**

Criteria:	Deposits in excess of federally insured amounts are required by Louisiana state statute to be protected by collateral of equal market value.
Condition:	Deposits in excess of federally insured amounts were not fully collateralized at year end.
Effect:	Without adequate collateral, the deposits are subject to deposit risk.
Recommendation:	Management should ensure that all deposits in excess of federally insured amounts are collateralized.
Response:	Management was aware that the combination of all the bank accounts had resulted in their total funds being in excess of the federally insured amounts; but, because of the number of accounts, they have had difficulty in keeping the combined balances of all the bank accounts under the FDIC limit. They have agreed to monitor the situation more closely, and move some funds to another financial institution if that should become necessary.

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**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Schedule of Prior Years Findings and Responses  
Year Ended December 31, 2015  
(Continued)**

**2015-03**

Criteria:	The audit report was to be filed with the Louisiana Legislative Auditor by June 30, 2016.
Condition:	The audit report was not issued until September 27, 2016.
Effect:	The audit report was not submitted until almost three months after the original due date.
Recommendation:	Management should submit information to the auditor no later than three months after the year-end to allow time for the audit to be completed on a timely basis.
Response:	The information for 2016 was submitted to the auditor in a timely manner, allowing the report to be completed and submitted by the June 30, 2017 deadline.



**38<sup>th</sup> JUDICIAL DISTRICT ATTORNEY  
Cameron Parish, Louisiana**

**Schedule of Compensation, Benefits, and Other Payments  
To Agency Head or Chief Executive Officer  
Year Ended December 31, 2016**

Agency Head Name: Jennifer Jones, District Attorney  
Service Period: 12 Months

<u>Purpose</u>	<u>Amount</u>
Salary – Cameron Parish Police Jury	\$ 46,403.12
Salary – State of Louisiana	50,000.08
Insurance – Health	<u>6,721.92</u>
 <u>Total</u>	 <u>\$103,125.12</u>

